

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 24TH JULY 2007 / 2ND SRAVANA 1929

OP.No. 7733 of 1998(S)

AGAINST THE ORDER DATED 12/08/1997 IN RA.NO.60/COCH/91 IN
WTA.346(COCH)/1997 of I.T.A.TRIBUNAL,COCHIN BENCH
.....

PETITIONER: APPLICANT

A. YUNUS KUNJU, YUNUS CASHEW INDUSTRIES,
VADAKKEVILA, KOLLAM.

BY ADV. SRI.C.KOCHUNNY NAIR
SRI.DALE P.KURIEN

RESPONDENT: RESPONDENT

THE COMMISSIONER OF WEALTH TAX,
THIRUVANANTHAPURAM.

BY SRI GEORGE K. GEORGE.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 24/07/2007 ALONG WITH O.P.9298/1998, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

O.P.No.7733 & 9298 of 1998

Dated, this the 24th day of July, 2007

JUDGMENT

H.L. DATTU, C.J.

Sri George K. George, learned counsel for the Revenue, is directed to take notice for the respondent and he is permitted to file his statement.

2. The matter arises under the provisions of the Wealth Tax Act. The assessment years in question are 1984-85 and 1985-86. The Tribunal by its order dated 10th February 1996 has allowed the appeal filed by the Revenue.

3. The assessee had filed an application under section 27(1) of the Wealth Tax Act, 1957 inter alia requesting the Tribunal to state the case and refer the questions of law framed in the application. The Tribunal by its order dated 12th August, 1997 has rejected the application filed for reference. That is how the assessee is before us in these original petitions filed under section 27(3) of the Wealth Tax Act.

4. Having heard the learned counsel for the parties to the lis we are of the opinion that the questions of law raised by the assessee do fall for consideration and decision of this court. Therefore, the petitions filed by the assessee require to be allowed and a direction requires to be issued to the Tribunal to state the case and refer the questions of law for consideration and decision of this court.

5. Accordingly the following:

Order

These writ petitions are disposed of. Now a direction is issued to the Tribunal to state the case and refer the questions of law framed by the assessee in WTA Nos.346 and 347 of 1991 for the assessment years 1984-85 and 1985-86.

Ordered accordingly

**H.L. DATTU,
CHIEF JUSTICE.**

**K.T. SANKARAN,
JUDGE.**

mt/

H.L.DATTUA, CJ. &
K.T.SANKARAN, J.

O.P.NO.7733 & 9298 OF 1998

JUDGMENT

24.7.2007